

BUDGET LETTER

	NUMBER: 04-13
SUBJECT: BUDGET REVISION INSTRUCTIONS FOR MULTI-FUNDED DEPARTMENTS (BR-1)	DATE ISSUED: July 1, 2004
REFERENCES:	SUPERSEDES: BL 03-22

TO: Departmental Budget Officers
Departmental Accounting Officers
Department of Finance Budget Staff

FROM: DEPARTMENT OF FINANCE

This Budget Letter is specifically addressed to multi-funded departments that remove their payables at the beginning of each fiscal year with a budget revision (BR-1). Multi-funded CALSTARS departments are required to process this budget revision.

Budget Act categories or programs for multi-funded departments are generally scheduled in one main appropriation, with subsidiary appropriations shown as unscheduled and payable to the main appropriation. This format facilitates the Change Book process by allowing changes to the Budget to be centralized in the main appropriation.

However, to allow for direct expenditure charges to subsidiary appropriations and funds, departments may need to process a budget revision to remove the payables and schedule the subsidiary items.

Upon enactment of the Budget, budget revisions to remove the payables and schedule the subsidiary items must be processed prior to any other budget revision or executive order. In addition, CALSTARS departments must identify these budget revisions as BR-1 for both the main and subsidiary items.

Additional information, examples of the BR-1 process, and a listing of CALSTARS departments is available via the Budget Analyst Guide (BAG), Budget Revision (BR-1), at <http://www.dof.ca.gov/fisa/bag/bagtoc.htm>

If you have any questions, contact your Department of Finance budget analyst or the CALSTARS hotline at (916) 327-0100 (CALNET 8-467-0100).

/s/ Veronica Chung-Ng

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